

IN THE UNITED STATES COURT FOR THE DISTRICT OF UTAH  
CENTRAL DIVISION

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UNITED STATES OF AMERICA

Petitioner,

vs.

JONATHAN L. CRANER,

Respondent,

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ORDER ADOPTING REPORT AND  
RECOMMENDATION

Case No. 2:07-CV-831 TS

This matter is before the court for consideration of the Magistrate Judge's December 14, 2007, Report and Recommendation. Pursuant to 26 U.S.C. §§ 7402(b) and 7604(a), the United States of America filed a petition to enforce its April 18, 2007, IRS Summons. The Magistrate Judge recommends that this Court find the Respondent has failed to show cause why he should not be compelled to comply with the summons and that Respondent be ordered to provide the IRS with the information required by the summons.

On January 22, 2008, this Court issued an Order adopting the Magistrate Judge's Report and Recommendation.<sup>1</sup> At the hearing held on March 31, 2008, the Court determined that Respondent had likely not received a copy of the Report and Recommendation signed by the

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<sup>1</sup>Docket No. 8.

Magistrate Judge. The Court issued an Order rescinding its previous Order adopting the Report and Recommendation.<sup>2</sup> In that Order, the Court instructed that a copy of the Report and Recommendation be mailed to Respondent at his last known address. The Court further instructed Respondent to file an Objection to the Report and Recommendation within ten days of entry of that Order, which Respondent has failed to do. The court has considered the petition and the Report and Recommendation. It is therefore

ORDERED that the Magistrate Judge's December 14, 2007, Report and Recommendation is ADOPTED IN FULL. The Court finds that Respondent has failed to show cause why he should not be compelled to comply with the Summonses. It is further

ORDERED that Respondent provide the IRS with the information required by the Summons, which includes documents and testimony, within 30 days from date of entry of this Order.

DATED May 5, 2008.

BY THE COURT:

  
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TED STEWART  
United States District Judge

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<sup>2</sup>Docket No. 14.